

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

SECURITIES AND
EXCHANGE COMMISSION,

Plaintiff,

Case No.: 09-CV-1775

v.

Judge William J. Hibbler

THE NUTMEG GROUP, LLC,
RANDALL GOULDING,
DAVID GOULDING,

Magistrate Judge Ashman

Defendants,

DAVID GOULDING, INC., DAVID SAMUEL, LLC,
FINANCIAL ALCHEMY, LLC, PHILLY FINANCIAL, LLC,
SAM WAYNE, and ERIC IRRGANG

Relief Defendants.

FINAL JUDGMENT AS TO RELIEF DEFENDANT SAM WAYNE

The Securities and Exchange Commission having filed a Complaint and Relief Defendant Sam Wayne ("Relief Defendant") having entered a general appearance; consented to the Court's jurisdiction over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Relief Defendant is liable for disgorgement of \$2,880, representing profits gained as a result of the conduct alleged in

the Complaint, together with prejudgment interest thereon in the amount of \$457, for a total of \$3,337. Relief Defendant shall satisfy this obligation by paying \$3,337 within 14 days after entry of this Final Judgment in the name of The Nutmeg Group, LLC c/o Leslie Weiss ("Receiver"), Barnes & Thornburg LLP, 1 North Wacker Drive, Suite 4400, Chicago, Illinois in her capacity as receiver for The Nutmeg Group, LLC and its advisory clients, together with a cover letter identifying Relief Defendant's name as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. Relief Defendant shall simultaneously transmit photocopies of such payment and letter to the Commission's counsel in this action. By making this payment, Relief Defendant relinquishes all legal and equitable right, title, and interest in such funds, and no part of the funds shall be returned to Relief Defendant. The Receiver shall deposit the funds into an account in the name of The Nutmeg Group, LLC. Relief Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant agrees to cooperate in Commission investigations and related enforcement actions. If at any time following the entry of the Final Judgment the Commission obtains information indicating that Relief Defendant knowingly provided materially false or misleading information or materials to the Commission or in a related proceeding or fails to cooperate with the Commission as specified in the Consent, the Commission may, at its sole discretion and without prior notice to the Relief Defendant, petition the Court to vacate the Final Judgment and restore this action to its active docket. In connection with any such petition and at any hearing held on

such a motion: (a) Relief Defendant may not challenge the validity of the Final Judgment, this Consent, or any related undertakings; (b) the allegations of the Complaint, solely for the purposes of such motion, shall be accepted as and deemed true by the Court; and (c) the Court may determine the issues raised in the motion on the basis of affidavits, declarations, excerpts of sworn deposition or investigative testimony, and documentary evidence without regard to the standards for summary judgment contained in Rule 56(c) of the Federal Rules of Civil Procedure. Under these circumstances, the parties may take discovery, including discovery from appropriate non-parties.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with all of the undertakings and agreements set forth therein.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

V.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: _____

9/1, 2010


UNITED STATES DISTRICT JUDGE